

Senate Bill 65

By: Senator Brown of the 26th

A BILL TO BE ENTITLED  
AN ACT

To amend Part 1 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to equalization of assessments, so as to provide authority to the state revenue commissioner to investigate property tax valuations; to provide for actions and prosecutions; to provide for reassessment orders; to provide for appeals; to provide for other related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Part 1 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to equalization of assessments, is amended by inserting at the end thereof a new Code Section 48-5-276 to read as follows:

"48-5-276.

The commissioner shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. He shall bring to the attention of the tax assessors all such cases in their respective jurisdictions. He shall direct proceedings, actions, and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability to individuals, public officers, and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and district attorneys, upon the written request of the commissioner, shall institute such legal proceedings as may be necessary to carry out this chapter. The commissioner shall have power to order the reassessment of any or all real and personal property, or either, in any jurisdiction where in his judgment such reassessment is advisable or necessary to end that all classes of property in such jurisdiction shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any tax assessor or other official shall be deemed willful neglect of duty, and he or she shall be subject to the penalties provided by law in such cases and shall be further subject to a fine in the amount

1 of \$10,000.00. Provided a satisfactory reassessment is not made by the tax assessors, then  
2 the commissioner may employ assistance from within or without the jurisdiction where  
3 such reassessment is to be made, and such jurisdiction shall bear all necessary expense  
4 incurred. Any person aggrieved because of such reassessment shall have the same rights  
5 of petition and appeal as from the original assessment. The state shall be permitted to  
6 intervene in any action resulting from an order of the commissioner pursuant to this action."

7 **SECTION 2.**

8 All laws and parts of laws in conflict with this Act are repealed.